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Supreme Court, U.S.
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CHARLES ELMORE CROPLEY

Nos. 510-511

In the Supreme Court of the United States

October Term, 1945

ESTATE OF CORDELIA Y. ABERNETHY, CITY BANK FARMERS TRUST COMPANY, AS EXECUTOR OF THE LAST WILL AND TESTAMENT OF CORDELIA Y. ABERNETHY, DECEASED, PETITIONER

v.

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE

ESTATE OF KATE READ BLACKER, CITY BANK FARMERS TRUST COMPANY, AS EXECUTOR OF THE LAST WILL AND TESTAMENT OF KATE READ BLACKER, DECEASED, PETITIONER

v.

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SECOND CIRCUIT

MEMORANDUM FOR THE RESPONDENT

In the Supreme Court of the United States

OCTOBER TERM, 1940

Nos. 510–511

ESTATE OF CORDELIA Y. ABENDROTH, CITY BANK FARMERS TRUST COMPANY, AS EXECUTOR OF THE LAST WILL AND TESTAMENT OF CORDELIA Y. ABENDROTH, DECEASED, PETITIONER

v.

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE

ESTATE OF KATE READ BLACQUE, CITY BANK FARMERS TRUST COMPANY, AS EXECUTOR OF THE LAST WILL AND TESTAMENT OF KATE READ BLACQUE, DECEASED, PETITIONER

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The petition in these cases presents the same question as is now before this Court in the case of *Maass* v. *Higgins*, No. 274, present term, certiorari granted October 14, 1940. Since the court below

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decided these cases on the authority of its own decision in the *Maass* case (*sub nom. Saks* v. *Higgins,* 111 F. (2d) 78), we do not oppose the petition for certiorari in the instant cases.

Respectfully submitted.

FRANCIS BIDDLE,
Solicitor General.

OCTOBER 1940.

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